

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

INSTRUCTIONS

The harvest value schedule is used by the timber owner for preparing the timber tax harvest report and the tax return to the California State Board of Equalization. Nine timber value areas are designated within the state, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map printed on the reverse side, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

TIMBER HARVEST OPERATION – A timber harvest operation is the reporting unit for purposes of timber yield tax records and is defined as follows:

- A. An operation on private lands within the area of a timber harvesting plan or a notice of timber operations, as submitted to the Department of Forestry, having the same combination of timber owner and landowner.
- B. An operation on public lands within the area of an individual timber sale contract between a public agency and a purchaser.

TABLES – The harvest value schedule for each timber value area shows the taxable value of harvested timber as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the schedule for preparation of the timber tax harvest report. Each harvest value schedule contains six separate tables as follows: Table 1 – Miscellaneous Harvest Values, Table 2 – Size-Quality Rating for Old Growth, Table 3 – Old Growth Harvest Values, Table 4 – Young Growth Harvest Values, Table 5 – Salvage Old Growth Harvest Values, Table 6 – Salvage Young Growth Harvest Values.

TABLE 1, MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows such values for special items such as Christmas trees, fuelwood, poles and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products and unsound sapwood, the items in this table are to be reported in column 14 on the harvest report.

TABLE 1--MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees	XNM	Lineal feet	\$ 0.30
Natural miscellaneous species	XNR	Lineal feet	0.45
Natural red fir	XNW	Lineal feet	0.35
Natural white fir	XP	Lineal feet	0.50
Plantation			
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, oak	FWO	Cords	5.00
Fuelwood, miscellaneous	FWM	Cords	2.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.10
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.20
Poles & piling, large (60' – up)	PL	Lineal feet	0.40
Split products, redwood	TR	Net M board feet	60.00
Split products, miscellaneous	TM	Net M board feet	10.00
Unsound sapwood			
Unsound ponderosa pine	UPP	Net M board feet	3.00
Unsound sugar pine	USP	Net M board feet	3.00
Unsound fir	UF	Net M board feet	1.00
Unsound Douglas fir in areas 1, 3 & 4	UDF	Net M board feet	3.00
Unsound Douglas fir in other areas	UDF	Net M board feet	2.00
Unsound miscellaneous conifers	UCM	Net M board feet	1.00

No adjustment for this table.

STATE BOARD OF EQUALIZATION

TIMBER VALUE AREAS

Rule No. 1020

Adopted 11/4/76

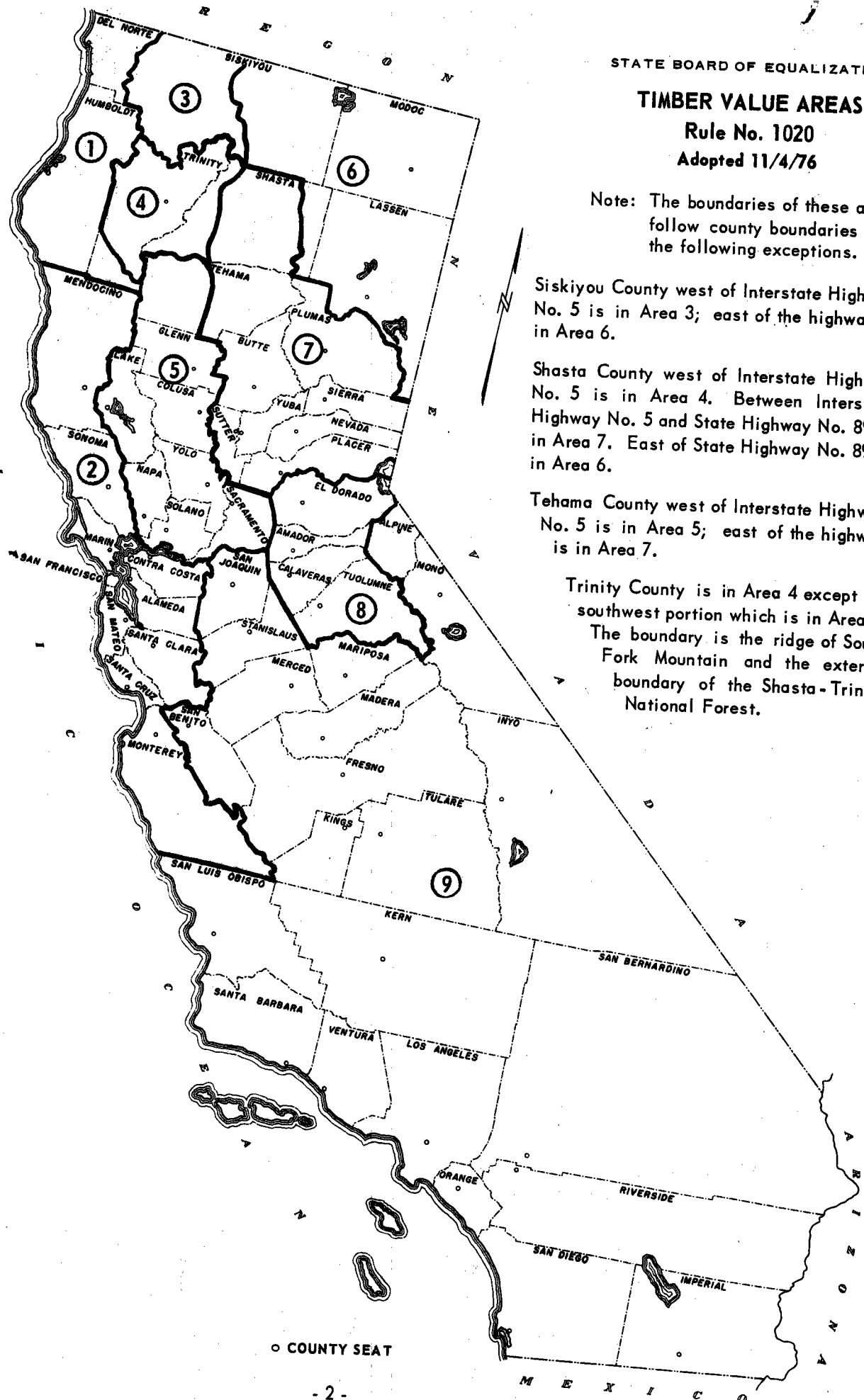
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

CULL LOGS – A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound usable lumber. Cull logs are to be reported in gross M board feet.

UNSOUND SAPWOOD – This category is for logs cut from older dead trees (standing or downed) if there is sufficient decayed or deeply surface-checked sapwood around the perimeter of the log to cause a loss of lumber within the scaling cylinder. This loss should be the equivalent of at least a one-inch diameter deduction. On Forest Service sales, unsound sapwood shall be such timber classified in this category by the Forest Service. Redwood and Port Orford cedar shall not be reported as unsound sapwood.

SPLIT PRODUCTS CONVERSION – To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ($T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$)

SPECIES – Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine should be reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine should be reported as sugar pine. Lodgepole pine should be reported as miscellaneous conifers. Miscellaneous conifers are evergreen species not listed in the harvest value table. In timber value areas 1 and 2, coastal whitewoods include grand fir, spruce, western hemlock, and western red cedar. In timber value area 1, residual old growth redwood timber is defined as the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed.

VOLUMES – All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber, the Forest Service statements of account (billing statements) shall be the basis for tax payment.

TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH – This table provides two methods for the taxpayer to rate, by species, such timber where required. The first method rates the size of timber by the average volume per tree and the second method by the average volume per log. The taxpayer should select one rating method to report the entire timber harvest operation. Average volume per tree is based upon the total harvest operation, whereas average volume per log is based upon the reported quarterly volume within the harvest operation.

Average volume per log is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.)

LOGGING SYSTEM – When using Table 3 or Table 4, the taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor – 1, High-lead cable – 2, Short-span skyline – 3, Long-span skyline – 4, and Helicopter – 5. Skyline logging settings are defined by the span slope distance between landing and tailhold – short-span has a maximum distance of 1500 feet and long-span is over 1500 feet.

HARVEST ADJUSTMENTS – The total volume on the harvest operation is used by the taxpayer to determine whether the operation qualifies for the low average volume per acre adjustment and/or the small total volume adjustment. There is no time period involved in these calculations. Average volume per acre is determined by dividing the total volume on the harvest operation by the total acres of timberland actually harvested.

TABLE 3, OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for low average volume per acre on the harvest operation and/or small total volume on the harvest operation.

TABLE 4, YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for low average volume per acre on the harvest operation and/or small total volume on the harvest operation.

SALVAGE TIMBER – Salvage logging occurs whenever the prompt removal of timber is essential to avoid its deterioration or to prevent the spread of insects or disease. Timber reported as salvage shall include dead, dying, damaged, or down trees within the salvage area and may include a minimal volume of live, healthy trees that must be removed incidental to the harvest. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

Trees shall not be reported as salvage timber if they are removed as a part of a normal harvest.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and total volume on the harvest operation.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and total volume on the harvest operation.

CLASSIFICATION AS OLD GROWTH OR YOUNG GROWTH – The taxpayer shall use these guidelines to report volumes for certain species as either old growth or young growth timber. The harvest value schedules are based upon this classification and the old growth timber is usually rated additionally on its size-quality. Young growth timber is not rated for size-quality. On Forest Service sales, young growth timber shall be such timber classified by the Forest Service in this category prior to the sale.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber. Log scalers may be used to rate the timber relying primarily upon the wood and bark characteristics.

<u>CHARACTERISTICS</u>	<u>OLD GROWTH TIMBER</u>	<u>YOUNG GROWTH TIMBER</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the redwood –Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the redwood –Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
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TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 8000	8000 - 2500	Under 2500
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 1000	1000 - 360	Under 360
Douglas fir	Over 500	500 - 260	Under 260

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE - QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$420	\$410	\$395	\$385	\$
		2	400	390	375	365	
		3	360	350	335	325	
Redwood, residual	RR	1	400	390	375	365	
		2	380	370	355	345	
		3	340	330	315	305	
Douglas fir	DFO	1	230	220	205	195	90
		2	205	195	180	170	90
		3	180	170	155	145	90
Ponderosa pine	PPO	-	210	200	185	175	70
Sugar pine	SPO	-	225	215	200	190	95
Fir, inland	FO	-	100	90	75	65	50
Incense cedar	ICO	-	105	95	80	70	15
Whitewoods, coastal	WW	-	110	100	85	75	
Port Orford cedar	POC	-	550	540	525	515	
Conifers, miscellaneous	CM	-	50	40	25	15	

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$310	\$300	\$285	\$275
Douglas fir	DFY	165	155	140	130
Ponderosa pine	PPY	100	90	75	65
Sugar pine	SPY	100	90	75	65
Fir, inland	FY	100	90	75	65
Incense cedar	ICY	105	95	80	70
Whitewoods, coastal	WW	110	100	85	75
Port Orford cedar	POC	550	540	525	515
Conifers, miscellaneous	CM	50	40	25	15

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$120	\$110
Salvage sugar pine	ZSP	130	120
Salvage fir, inland	ZF	60	50
Salvage Douglas fir	ZDF	155	145
Salvage incense cedar	ZIC	65	55
Salvage Port Orford cedar	ZPC	300	290
Salvage miscellaneous conifers	ZCM	10	1
Salvage redwood	ZR	310	300
Salvage whitewoods, coastal	ZWW	65	55

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	APP	\$ 60	\$ 50
Salvage sugar pine	ASP	60	50
Salvage fir, inland	AF	60	50
Salvage Douglas fir	ADF	120	110
Salvage incense cedar	AIC	65	55
Salvage Port Orford cedar	APC	300	290
Salvage miscellaneous conifers	ACM	10	1
Salvage redwood	AR	240	230
Salvage whitewoods, coastal	AWW	65	55

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 3000	3000 - 1900	Under 1900

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 500	500 - 320	Under 320

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$405	\$395	\$380	\$370	\$
		2	385	375	360	350	
		3	345	335	320	310	
Douglas fir	DFO	-	165	155	140	130	80
Ponderosa pine	PPO	-	175	165	150	140	105
Sugar pine	SPO	-	200	190	175	165	120
Fir, inland	FO	-	100	90	75	65	55
Incense cedar	ICO	-	110	100	85	75	30
Whitewoods, coastal	WW	-	95	85	70	60	
Conifers, miscellaneous	CM	-	35	25	10	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$290	\$280	\$265	\$255
Douglas fir	DFY	130	120	105	95
Ponderosa pine	PPY	110	100	85	75
Sugar pine	SPY	110	100	85	75
Fir, inland	FY	100	90	75	65
Incense cedar	ICY	110	100	85	75
Whitewoods, coastal	WW	95	85	70	60
Conifers, miscellaneous	CM	35	25	10	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$105	\$ 95
Salvage sugar pine	ZSP	115	105
Salvage fir, inland	ZF	60	50
Salvage Douglas fir	ZDF	100	90
Salvage incense cedar	ZIC	65	55
Salvage miscellaneous conifers	ZCM	10	1
Salvage redwood	ZR	295	280
Salvage whitewoods, coastal	ZWW	60	50

No adjustment for this table.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	APP	\$ 65	\$ 55
Salvage sugar pine	ASP	65	55
Salvage fir, inland	AF	60	50
Salvage Douglas fir	ADF	80	70
Salvage incense cedar	AIC	65	55
Salvage miscellaneous conifers	ACM	10	1
Salvage redwood	AR	230	220
Salvage whitewoods, coastal	AWW	60	50

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 2
SOUTHERN PORTION*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE			
			1	2	3	4
Redwood	RO	-	\$280	\$270	\$255	\$245
Douglas fir	DFO	-	135	125	110	100
Ponderosa pine	PPO	-	140	130	115	105
Sugar pine	SPO	-	160	150	135	125
Fir, inland	FO	-	75	65	50	40
Whitewoods, coastal	WW	-	80	70	55	45
Conifers, miscellaneous	CM	-	30	20	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 2 consists of the following 9 counties:
 Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2
SOUTHERN PORTION**

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$280	\$270	\$255	\$245
Douglas fir	DFY	125	115	100	90
Ponderosa pine	PPY	90	80	65	55
Sugar pine	SPY	90	80	65	55
Fir, inland	FY	75	65	50	40
Whitewoods, coastal	WW	80	70	55	45
Conifers, miscellaneous	CM	30	20	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$ 85	\$ 75
Salvage sugar pine	ZSP	95	85
Salvage fir, inland	ZF	45	35
Salvage Douglas fir	ZDF	80	70
Salvage miscellaneous conifers	ZCM	10	1
Salvage redwood	ZR	225	215
Salvage whitewoods, coastal	ZWW	50	40

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	APP	\$ 55	\$ 45
Salvage sugar pine	ASP	55	45
Salvage fir, inland	AF	45	35
Salvage Douglas fir	ADF	75	65
Salvage miscellaneous conifers	ACM	10	1
Salvage redwood	AR	225	215
Salvage whitewoods, coastal	AWW	50	40

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1800	1800 - 900	Under 900
Sugar pine	Over 3100	3100 - 1800	Under 1800
Fir	Over 900	900 - 500	Under 500
Douglas fir	Over 2200	2200 - 1200	Under 1200

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 330	330 - 200	Under 200
Sugar pine	Over 610	610 - 400	Under 400
Fir	Over 280	280 - 180	Under 180
Douglas fir	Over 400	400 - 300	Under 300

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$228	\$213	\$198	\$188	\$ 70
		2	206	191	176	164	70
		3	178	163	148	138	70
Sugar pine	SPO	1	288	273	258	248	95
		2	258	243	228	218	95
		3	224	209	194	184	95
Fir	FO	1	145	130	115	105	50
		2	130	115	100	90	50
		3	110	95	80	70	50
Douglas fir	DFO	1	229	214	199	189	90
		2	209	194	179	169	90
		3	189	174	159	149	90
Incense cedar	ICO	-	135	120	105	95	15
Port Orford cedar	POC	-	470	455	440	430	
Conifers, miscellaneous	CM	-	100	85	70	60	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$110	\$ 95	\$ 80	\$ 70
Sugar pine	SPY	120	105	90	80
Fir	FY	100	85	70	60
Douglas fir	DFY	115	100	85	75
Incense cedar	ICY	100	85	70	60
Port Orford cedar	POC	470	455	440	430
Conifers, miscellaneous	CM	56	41	26	16

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$110	\$100	\$ 85	\$ 70
Salvage sugar pine	ZSP	120	110	95	80
Salvage fir	ZF	65	55	40	25
Salvage Douglas fir	ZDF	115	105	90	75
Salvage incense cedar	ZIC	85	75	60	45
Salvage Port Orford cedar	ZPC				
Salvage miscellaneous conifers	ZCM	40	30	15	1

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 40	\$ 35	\$ 30	\$ 25
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	40	30	20	10
Salvage Douglas fir	ADF	55	45	35	25
Salvage incense cedar	AIC	35	30	25	20
Salvage Port Orford cedar	APC				
Salvage miscellaneous conifers	ACM	15	10	5	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1900	1900 - 900	Under 900
Sugar pine	Over 2600	2600 - 1500	Under 1500
Fir	Over 700	700 - 400	Under 400
Douglas fir	Over 1600	1600 - 800	Under 800

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 240	Under 240
Sugar pine	Over 530	530 - 330	Under 330
Fir	Over 240	240 - 180	Under 180
Douglas fir	Over 490	490 - 300	Under 300

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$253	\$232	\$216	\$206	\$110
		2	238	217	201	191	110
		3	205	184	168	158	110
Sugar pine	SPO	1	281	262	246	236	125
		2	260	239	223	213	125
		3	225	204	188	178	125
Fir	FO	1	151	130	114	104	55
		2	133	112	96	86	55
		3	105	84	68	58	55
Douglas fir	DFO	1	221	200	184	174	85
		2	193	172	156	146	85
		3	176	155	139	129	85
Incense cedar	ICO	-	135	114	98	88	30
Port Orford cedar	POC	-	460	439	423	413	
Conifers, miscellaneous	CM	-	100	79	63	53	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$100	\$ 79	\$ 63	\$ 53
Sugar pine	SPY	120	99	83	73
Fir	FY	88	67	51	41
Douglas fir	DFY	100	79	63	53
Incense cedar	ICY	85	64	48	38
Port Orford cedar	POC	460	439	423	413
Conifers, miscellaneous	CM	60	39	23	13

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$115	\$105	\$ 90	\$ 75
Salvage sugar pine	ZSP	120	110	95	80
Salvage fir	ZF	70	60	45	30
Salvage Douglas fir	ZDF	110	100	85	70
Salvage incense cedar	ZIC	65	55	40	25
Salvage Port Orford cedar	ZPC				
Salvage miscellaneous conifers	ZCM	40	30	15	1

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 40	\$ 35	\$ 30	\$ 25
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	40	30	20	10
Salvage Douglas fir	ADF	55	45	35	25
Salvage incense cedar	AIC	35	30	25	20
Salvage Port Orford cedar	APC				
Salvage miscellaneous conifers	ACM	15	10	5	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1700	1700 - 900	Under 900
Sugar pine	Over 2400	2400 - 1500	Under 1500
Fir	Over 1100	1100 - 500	Under 500
Douglas fir	Over 1800	1800 - 1000	Under 1000

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 310	310 - 180	Under 180
Sugar pine	Over 440	440 - 300	Under 300
Fir	Over 240	240 - 140	Under 140
Douglas fir	Over 330	330 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$232	\$213	\$202	\$192	\$105
		2	205	186	175	165	105
		3	175	156	145	135	105
Sugar pine	SPO	1	258	239	228	218	120
		2	230	211	200	190	120
		3	205	186	175	165	120
Fir	FO	1	143	124	113	103	55
		2	128	109	98	88	55
		3	108	89	78	68	55
Douglas fir	DFO	1	187	168	157	147	80
		2	162	143	132	122	80
		3	142	123	112	102	80
Incense cedar	ICO	-	120	101	90	80	30
Conifers, miscellaneous	CM	-	60	41	30	20	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$100	\$ 81	\$ 70	\$ 60
Sugar pine	SPY	110	91	80	70
Fir	FY	80	61	50	40
Douglas fir	DFY	105	86	75	65
Incense cedar	ICY	80	61	50	40
Conifers, miscellaneous	CM	40	21	10	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$105	\$ 95	\$ 80	\$ 65
Salvage sugar pine	ZSP	115	105	90	75
Salvage fir	ZF	65	55	40	25
Salvage Douglas fir	ZDF	90	80	65	50
Salvage incense cedar	ZIC	65	55	40	25
Salvage miscellaneous conifers	ZCM	35	25	10	1

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 40	\$ 35	\$ 30	\$ 20
Salvage sugar pine	ASP	40	35	30	20
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	50	40	30	20
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	10	5	1	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3100	3100 - 1100	Under 1100
Sugar pine	Over 3800	3800 - 1900	Under 1900
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3000	3000 - 1500	Under 1500

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 300	Under 300
Sugar pine	Over 710	710 - 380	Under 380
Fir	Over 380	380 - 240	Under 240
Douglas fir	Over 580	580 - 360	Under 360

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$250	\$225	\$209	\$199	\$100
		2	236	211	195	185	100
		3	203	178	162	152	100
Sugar pine	SPO	1	275	250	234	224	115
		2	253	228	212	202	115
		3	214	189	173	163	115
Fir	FO	1	146	121	105	95	60
		2	134	109	93	83	60
		3	115	90	74	64	60
Douglas fir	DFO	1	218	193	177	167	76
		2	178	153	138	127	76
		3	146	121	105	95	76
Incense cedar	ICO	-	129	104	88	78	60
Conifers, miscellaneous	CM	-	100	75	59	49	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$125	\$100	\$ 84	\$ 74
Sugar pine	SPY	110	85	69	59
Fir	FY	95	70	54	44
Douglas fir	DFY	100	75	59	49
Incense cedar	ICY	86	61	45	35
Conifers, miscellaneous	CM	61	36	20	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$120	\$110	\$ 95	\$ 80
Salvage sugar pine	ZSP	120	110	95	80
Salvage fir	ZF	70	60	45	30
Salvage Douglas fir	ZDF	100	90	75	60
Salvage incense cedar	ZIC	85	75	60	45
Salvage miscellaneous conifers	ZCM	40	30	15	1

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 35	\$ 30	\$ 25	\$ 20
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	40	30	20	10
Salvage Douglas fir	ADF	55	45	35	25
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	15	10	5	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2900	2900 - 1400	Under 1400
Sugar pine	Over 4500	4500 - 2100	Under 2100
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 350	Under 350
Sugar pine	Over 670	670 - 390	Under 390
Fir	Over 400	400 - 220	Under 220
Douglas fir	Over 520	520 - 340	Under 340

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$260	\$240	\$220	\$210	\$121
		2	248	228	208	198	121
		3	226	206	186	176	121
Sugar pine	SPO	1	315	295	275	265	142
		2	292	272	252	242	142
		3	255	235	215	205	142
Fir	FO	1	163	143	123	113	72
		2	145	125	105	95	72
		3	132	112	92	82	72
Douglas fir	DFO	1	234	214	194	184	88
		2	194	174	154	144	88
		3	174	154	134	124	88
Incense cedar	ICO	-	150	130	110	100	78
Conifers, miscellaneous	CM	-	90	70	50	40	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$110	\$ 90	\$ 70	\$ 60
Sugar pine	SPY	110	90	70	60
Fir	FY	85	65	45	35
Douglas fir	DFY	110	90	70	60
Incense cedar	ICY	90	70	50	40
Conifers, miscellaneous	CM	50	30	10	1
Jeffrey pine*	JPY	90	70	50	40

*On the eastern slope of the Sierra Nevada only.

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$115	\$105	\$ 95	\$ 80
Salvage sugar pine	ZSP	125	110	100	90
Salvage fir	ZF	80	70	55	40
Salvage Douglas fir	ZDF	110	100	85	70
Salvage incense cedar	ZIC	90	80	65	50
Salvage miscellaneous conifers	ZCM	45	25	15	5

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 35	\$ 30	\$ 25	\$ 20
Salvage sugar pine	ASP	40	35	30	25
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	55	45	35	25
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	20	15	10	5

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3700	3700 - 2200	Under 2200
Sugar pine	Over 6000	6000 - 3900	Under 3900
Fir	Over 2200	2200 - 1100	Under 1100
Douglas fir	Over 2800	2800 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 430	430 - 310	Under 310
Sugar pine	Over 750	750 - 490	Under 490
Fir	Over 370	370 - 230	Under 230
Douglas fir	Over 400	400 - 240	Under 240

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$260	\$240	\$215	\$205	\$126
		2	235	215	190	180	126
		3	210	190	165	155	126
Sugar pine	SPO	1	285	265	240	230	142
		2	250	230	205	195	142
		3	220	200	175	165	142
Fir	FO	1	149	129	104	94	78
		2	129	109	84	74	78
		3	114	94	69	59	78
Douglas fir	DFO	1	196	176	151	141	80
		2	166	146	121	111	80
		3	136	116	91	81	80
Incense cedar	ICO	-	140	120	95	85	89
Conifers, miscellaneous	CM	-	85	65	40	30	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$110	\$ 90	\$ 65	\$ 55
Sugar pine	SPY	110	90	65	55
Fir	FY	75	55	30	20
Douglas fir	DFY	90	70	45	35
Incense cedar	ICY	90	70	45	35
Conifers, miscellaneous	CM	50	30	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$110	\$100	\$ 80	\$ 60
Salvage sugar pine	ZSP	120	100	80	60
Salvage fir	ZF	85	75	55	35
Salvage Douglas fir	ZDF	100	90	70	50
Salvage incense cedar	ZIC	90	80	60	40
Salvage miscellaneous conifers	ZCM	40	30	10	1

No adjustment for this table.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 40	\$ 35	\$ 30	\$ 25
Salvage sugar pine	ASP	45	40	35	30
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	55	45	35	25
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	20	15	10	5

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

**TIMBER VALUE AREA 9
NORTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2600	2600 - 900	Under 900
Sugar pine	Over 4300	4300 - 3000	Under 3000
Fir & Douglas fir	Over 2100	2100 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 370	370 - 180	Under 180
Sugar pine	Over 540	540 - 430	Under 430
Fir & Douglas fir	Over 300	300 - 230	Under 230

**TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$194	\$174	\$146	\$136	\$ 80
		2	163	143	115	105	80
		3	138	118	90	80	80
Sugar pine	SPO	1	207	187	159	149	85
		2	175	155	127	117	85
		3	147	127	99	89	85
Fir Douglas fir	FO DFO	1	118	98	70	60	38
		2	98	78	50	40	38
		3	73	53	25	15	38
Incense cedar	ICO	-	117	97	69	59	41
Conifers, miscellaneous	CM	-	65	45	17	7	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$110	\$ 90	\$ 62	\$ 52
Sugar pine	SPY	115	95	67	57
Fir	FY	55	35	7	1
Douglas fir	DFY	55	35	7	1
Incense cedar	ICY	85	65	37	27
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$110	\$ 95	\$ 80	\$ 65
Salvage sugar pine	ZSP	120	105	90	70
Salvage fir	ZF	80	65	50	35
Salvage Douglas fir	ZDF	80	65	50	35
Salvage incense cedar	ZIC	90	80	60	45
Salvage miscellaneous conifers	ZCM	45	30	20	5

No adjustment for this table.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 35	\$ 30	\$ 25	\$ 20
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	25	20	15	10
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	10	5	1	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1978 THROUGH DECEMBER 31, 1978
(Adopted by the California State Board of Equalization, June 29, 1978)

**TIMBER VALUE AREA 9
SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE			
			1	2	3	4
Ponderosa pine	PPO	-	\$ 90	\$ 70	\$ 42	\$ 32
Sugar pine	SPO	-	95	75	47	37
Fir	FO	-	60	40	12	2
Douglas fir	DFO	-	60	40	12	2
Incense cedar	ICO	-	70	50	22	12
Conifers, miscellaneous	CM	-	45	25	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 80	\$ 60	\$ 32	\$ 22
Sugar pine	SPY	85	65	37	27
Fir	FY	40	20	1	1
Douglas fir	DFY	40	20	1	1
Incense cedar	ICY	60	40	12	2
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$ 65	\$ 55	\$ 40	\$ 25
Salvage sugar pine	ZSP	70	60	45	30
Salvage fir	ZF	50	40	25	10
Salvage Douglas fir	ZDF	50	40	25	10
Salvage incense cedar	ZIC	60	50	35	20
Salvage miscellaneous conifers	ZCM	20	10	1	1

No adjustment for this table.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	APP	\$ 35	\$ 30	\$ 25	\$ 20
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	25	20	15	10
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous conifers	ACM	10	5	1	1

No adjustment for this table.